

## **ABSTRACT**

*The leaking millions of digital financial documents phenomenon called Panama Papers which involves hundreds of journalists globally search for global corruption by public officials, politicians, and others. As the only Indonesia mass media which participated, Tempo.co deeply investigate Indonesia public officials that involved and builds construction of the discourse on social reality by its reporting. Using semiotics Halliday, namely; field, tenor, and mode of discourse on the research, then any construction upon the social reality of the discourse that seeks built by Tempo.co will be known.*

*This research aims to know the process of Panama Papers discourse presented on Tempo.co and presenting news "Code of Conduct Financial Audit Board Violation by Harry Azhar" related to Panama Papers. McLuhan globalization and reporting concept are used as the theories. This study uses qualitative methods and constructivist paradigm. The result is known that the discourse of Panama Papers can be presented because of the globalization process, and it is supported by the digitization of media and internet, and it is found that Tempo.co had been well implemented its press function as social control in Indonesia through reporting.*

**Keywords:** *globalization, new media, social semiotics Halliday, panama papers, code of conduct, investigative journalism, online journalism*